

Info Sheet

Tax Responsibilities and Voluntary Compliance

Theme 1: Your Role as a Taxpayer
Lesson 3: The Taxpayer's Responsibilities

Tax Responsibilities

Under the law, taxpayers have the following responsibilities:



- File a return.

If a husband and wife file jointly, each is equally responsible for filing.

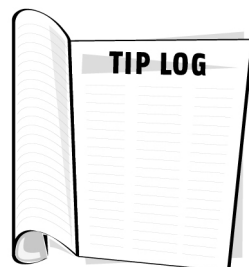
- Obtain forms and instructions.

Forms and instructions are available from the IRS Web site as well as in IRS offices and in many public libraries.



- Provide complete and accurate information.

Taxpayers are responsible for keeping and organizing their records on a regular basis. They are required to accurately report income and all other information requested on tax returns.



- File on time.

Returns must be postmarked by the due date. Electronic returns must be filed on or before the due date but are transmitted by phone or Internet.

Voluntary Compliance

The U.S. income tax system is built on the idea of voluntary compliance. This means that taxpayers are responsible for declaring all of their income, calculating their tax liability correctly, and filing a tax return on time. The IRS depends upon honest reporting. However, they conduct checks on tax reports to make sure that people file correctly. If taxpayers fail to report correct information, they may be subject to penalties.

